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## FOREST & ENVIRONMENT DEPARTMENT

### NOTIFICATION

The 27th June, 2019

No.12119-10F(Cons)-158/2018/F&E.—In accordance to the provision of sub-section (1) of Section 4 of the Compensatory Afforestation Fund Act, 2016, the State Government is required to establish a special fund called “State Compensatory Afforestation Fund, Odisha” with effect from the appointed date, by a notification in the Official Gazette under Public Accounts of the Odisha. Ministry of Environment, Forest & Climate Change, Government of India vide their communication F.No.11-100/2015-FC(Vol.III), dated the 16th August, 2018, had communicated that the State Compensatory Fund (State Fund) as per above provision of the Act shall be effective after 30th September, 2018 as per provisions of the Compensatory Afforestation Fund Act, 2016 and Compensatory Afforestation Fund Rules, 2018. The Compensatory Afforestation Fund Management and Planning Authority, Odisha”, has already been constituted by the State Government vide Notification No. 21066/F.&E., dated the 29th September, 2018 shall be responsible for the management of the State Compensatory Afforestation Fund, Odisha (in short State Fund) and utilization of such funds as may be credited to it as per provision of Section 4 (3) and 4 (4) of the Compensatory Afforestation Fund Act, 2016.

The State Government have established a special fund called “**State Compensatory Afforestation Fund, Odisha**” (in short **State Fund**) vide Forest & Environment Department, Government of Odisha, Notification No.21088/F&E., dated the 29th September, 2018. The State Authority i.e. CAMPA, Odisha shall adopt financial regulation and procedures, in particular the procedure for drawing up and implementing its budget as envisaged in Government Notification No. 6451-10F(Con)-158/2018-/F.&E., 29th March, 2019 in Forest & Environment Department.

The State Authority shall prepare its budget for the next financial year with its estimated receipts and expenditure and forward the same to Forest & Environment Department.

The State Authority shall prepare the Annual Plan of Operations (APOs) with the approval of its Steering Committee and formulate the State Scheme to operate the State Fund.

Financial Adviser of Forest & Environment Department shall maintain a broadsheet of receipts and payments from the State Fund and effect reconciliation on monthly basis with the State Authority.

The State Authority shall maintain proper accounts and other relevant records and prepare annual statement of accounts in such form as per the provision under-rule-14 of Odisha General Financial Rule Volume-I and produce the accounts and statements to Accountant General for audit and preparation of reports in terms of provision under rule-16 of Odisha General Financial Rule Volume-I.

The State Authority shall furnish the monthly compiled accounts of receipts and withdrawals supported by vouchers of the said Head of Account to the Accountant General (A.&E.), Odisha in the format prescribed under Subsidiary Rule 479A of Odisha Treasury Code Volume-I. The Authority shall also furnish the statement of balances at the credit of the fund at the end of the year just closed and send it to the Treasury Officer for verification and its onward submission to the Accountant General (A.&E.), Odisha as required under Subsidiary Rule 479 of Odisha Treasury Code Volume-I.

The Comptroller and Auditor General of India have the power to conduct the audit including special audit or performance audit of the State Fund. The internal audit wing of the Forest & Environment Department shall also conduct audit at regular intervals of the State Fund.

The State Authority would manage proper release of funds to Implementing Officers (IOs), requesting the Finance Department in budgeting as per approved Annual Plan of Operations for the financial year, requesting the Finance Department on maintaining the funds in ATB or otherwise and to maintain proper accounts of State Authority. The Chief Executive Officer (CEO) of State Authority would be authorized adequately for smooth functioning of the State Authority. Since this State Fund will be routed through the State Sector Scheme, the disbursement will be in Integrated Financial Management System (IFMS) mode as approved by Finance Department and concurred by Accountant General, Odisha.

The C.E.O. would follow the procedure for drawing up and implementing its budget as envisaged in Government Notification No.6451-10F(Con)-158/2018/F.&E., dated the 29th March, 2019 in Forest & Environment Department or its subsequent amendments if any. The C.E.O. would be the Controlling Officer for administering the fund. The C.E.O. will have access to the fund position on receipts from different sources every month and fund available with I.Os. The State Authority will nominate the Chief Executive Officer as Controlling Officer for the State Fund and one Deputy C.F. rank officer in his office will be D.D.O.

### **Accounting Procedure of State Compensatory Afforestation Fund, Odisha (State Fund)**

The expenditure to be incurred under State Fund, maintenance of book of accounts and submission of utilization certificate would be processed as per the rules and procedures of State Government as well as the procedure provided under Odisha Forest Department Code, 1979. The funds as per the approved A.P.O. will be transferred to the D.F.O. / I.O. through I.F.M.S. in treasury portal. The funds released from State Fund to different D.F.Os. / I.Os. for execution of various projects shall be kept in a separate interest bearing flexi account of a Nationalised Bank and interest accrued from time to time shall be brought to the account and total interest accrued during the year shall be remitted to State Fund account at the close of each financial year. Similar procedure will be adopted for expenditure incurred in the State CAMPA Authority.

The schemes approved under A.P.Os. shall be executed by different Divisional Forest Officers / other Implementing Officers / agencies under the supervision of Regional Chief Conservator of Forests having jurisdiction. The Principal Chief Conservator of Forests & HOFF, as well as Principal Chief Conservator of Forests (Wildlife) will regularly monitor the implementation of A.P.O. Each Divisional Forest Officers / Implementing Officers including Range Officer shall also maintain a separate interest bearing flexi account in the Nationalised Bank which will be exclusively for receipt and expenditure of State Funds for which monthly reconciliation shall be made by D.F.Os. / I.Os.

The office of the State Authority shall maintain the Cash Book and Ledger as per Odisha Forest Department Code, 1979. The funds transferred to the account of D.F.Os. / I.Os. from time to time shall be treated as advance to the D.F.Os. / I.Os. The receipts in support of funds given an advance to D.F.Os. / I.Os. shall be in the form of vouchers in

support of drawls of funds from State Fund. The ledger would be maintained at State Authority earmarking folios for each D.F.Os. / I.Os. On the left side of the folio the funds advanced will be recorded and on the right side the work executed and funds utilized/UC submitted from time to time will be recorded. The Chief Executive Officer, State Authority would monitor the progress of funds released to I.Os. / D.F.Os. and its proper maintenance of its norms.

Similarly there will be a Cash Book and Ledger at D.F.Os. / I.Os. level in which funds given as an advance to Range Offices / I.Os. / agencies will be entered as interest advance vouchers. The D.F.Os. / I.Os. will also maintain ledger earmarking separate folio for each Range Office / Sub-disbursers. On the left side of the ledger, the funds given as an advance will be recorded and on the right side the advance recovered in shape of work executed shall be entered.

The Range Officer / Sub-disburser shall submit all the original vouchers along with Measurement Books with their monthly Cash Accounts to the O/o. the D.F.Os. by 25th of each month. The Cash Accounts of all the Range Offices / Sub-disbursers will be incorporated in the Divisional Cash Accounts.

In cases where work will be executed through Vana Sarankhyan Samities (V.S.S.), the Forest Range Officer will transfer funds as an advance to V.S.S. Account. The V.S.S. account will be jointly operated by the President and Member Secretary of the V.S.S. The VSS will execute the work under the technical guidance of Range Officer. The V.S.S. will pass a resolution stating the details of the work executed. The Member Secretary will then transmit the Resolution/ voucher to the Forest Ranger officer who will in turn submit the same to the Divisional Forest Officers concerned.

All relevant records as prescribed under rule-37 as well as under Odisha Forest Department Code and Plantation Manual to be maintained properly at appropriate level. The drawal of funds and expenditure of funds including procurements / maintenance of stock & stores shall be made in accordance with the provision of Odisha General Financial Rules, Delegation of Financial Power Rules, 1978, Odisha Forest Department Code 1979 and subsequent orders / amendments made there under. Monthly reconciliation of bank accounts shall be made by the D.F.Os. in every month.

Different item of work will be executed departmentally or by awarding contract as per the rules and procedures of State Government in view of the cost norm and cost estimate approved by the Competent Authority.

The D.F.O. / I.O. will prepare classified abstract of revenue and expenditure in Form-60P in each month and submit the same along with cash accounts by 10th of the next month to the State Authority. Subsequently the D.F.O. shall also submit the U.Cs. as per the format prescribed under O.G.F.R. The monthly classified abstract of revenue expenditure shall reflect unit wise/item wise quantum of expenditure during the month as well as cumulative total of the financial year in excel format. The accounts at divisional level will be audited by Internal Audit Party of the Forest Department.

This has been concurred in by Finance Department vide their U.O.R. No.848-PSF., dated the 29th April, 2019.

Ordered that the Notification be published in an Extraordinary issue of the *Odisha Gazette*.

By Order of the Governor

S.C. MAHAPATRA

Additional Chief Secretary to Government